

DRAFT RULES UNDER THE MYSORE GOVERNMENT SECURITIES REGULATION No. VIII OF 1925.

In exercise of the powers conferred by Section 23, of the Mysore Government Securities Regulation No. VIII of 1925, the Government of His Highness the Maharaja of Mysore are pleased to make the following rules:—

1. SHORT TITLE AND APPLICATION.

- (1) These rules may be called the Government Securities Rules, 1925.
- (2) They shall apply only in the case of Securities issued by the Government of His Highness the Maharaja of Mysore.

2. DEFINITIONS.

- (1) In these rules, unless there is anything repugnant in the subject or context:—
 - (a) "The Regulation" means the Mysore Government Securities Regulation, 1925.
 - (b) "Comptroller" means the Comptroller to the Government of His Highness the Maharaja of Mysore.
 - (c) "District Magistrate" has the same meaning as in the explanation to sub-section (2) of Section 12 of the Regulation.
 - (d) "Form" means a form as set out in the Schedule to these rules.
 - (e) "Proper Demand" means a demand made in writing to the Comptroller in accordance with the provisions of these rules.

3. RULES RELATING TO STOCK CERTIFICATES, PAYMENT OF INTEREST.

Interest on stock shall be paid on warrants issued by the Comptroller and payable at any District or Taluk Treasury within the State as the case may be. Such warrants may, at the request of the holder of the certificate, to be preferred in writing to the Comptroller be made payable at any District Treasury in British India, at the Imperial Bank of India Madras, or at the Bank of Mysore, Limited, Bangalore. The presentation of the stock certificate shall not be required at the time of payment of interest, but the payee shall acknowledge receipt on the warrant itself.

4. ISSUING OF DUPLICATE CERTIFICATE IN CASE OF LOSS OR DESTRUCTION OF ORIGINAL.

A duplicate stock certificate may be issued by the Comptroller on his being satisfied that the original certificate has been actually lost or destroyed.

5. PROCEDURE FOR CONVERSION, etc.

The Comptroller, may, on the application of the holder, the relevant stock certificate or stock certificates and on his receipting the same in forms I, II or III as the case may be, issue converted, consolidated or sub-divided securities in place thereof.

6. RECOGNITION ON TRUSTS, etc.

- (1) On a proper demand made by a person in whose name any stock is registered, or by a person into whose name any stock is to be transferred, or by a person who desires to be entered as the proprietor of stock in exchange for promissory notes held by him, that he may be described in the books of the Comptroller's Office with respect to that stock as a trustee, whether as a trustee of the trust specified in the demand or as a

to have been received in that year by the members of the firm as constituted at the time of the making of the assessment to super-tax in proportion to their shares in the firm at that time." 362

9. To sub-section (2) of Section 63 of the said Regulation, after the words "members of the family" the words "and, in the case of any other association of individuals, be addressed to the principal officer thereof" shall be added.
Amendment of Section 63, Regulation V of 1923.

10. In sub-section (3) of Section 66 of the said Regulation, after the words "the assessee may" the words "within six months from the date on which he is served with notice of the refusal" shall be inserted.
Amendment of Section 66, Regulation V of 1923.

11. The amendments made in the said Regulation by Sections 3, 6 and 7 shall have effect as if they had been made on the first day of income-tax and super-tax shall be deemed to have been chargeable for the year commencing on that date and to be chargeable for the year commencing on the first day of at the rate or rates applicable for those years to the total income of an individual, in respect of the income, profits and gains and of the total income, respectively, of every association of individuals for which no rate of tax has been otherwise laid down by law.
Retrospective effect.

STATEMENT OF OBJECTS AND REASONS.

It is proposed to amend the Mysore Income Tax Regulation of 1923 in respect of the following points:—

1. (a) Assessment of associations, clubs, etc., which are neither companies nor firms;
(b) Revision of the phraseology of Section 4 of the Regulation;
(c) Revision of the phraseology of Section 25 of the Regulation;
(d) Adding a proviso to Section 56 of the Regulation explaining the method of assessment of partners of a registered firm individually to super-tax, where there has been a change in the constitution of the firm.
(e) Fixing a time limit for presenting applications to the Chief Court to require the Commissioner to state a case and to refer it [Section 66 (3)].

2. The present Regulation does not expressly provide for the assessment of income, profits or gains of an association or club, which is neither a company, nor a firm, nor a Hindu undivided family. This is an omission, as it was intended to tax associations or clubs. It is proposed to make necessary provision to tax such institutions.

3. The amendment of Sections 4 and 25 involves no question of general principle. The existing phraseology has been found to be defective and so, it is proposed to revise it so as to make the meaning clear.

4. The amendment of Section 56 of the Regulation is proposed with a view to avoid difficulties in assessing the partners of a registered firm individually to super-tax. The practice hitherto has been to levy super-tax on the partners of a registered firm according to their share at the time of assessment in the profits of the firm in the preceding year and it is now proposed to legalise this practice.

6. Under Section 66 (2) an assessee may apply to the Commissioner of Income-tax for a reference being made to the Chief Court on any point of law. If the Commissioner refuses to make a reference on the ground that no point of law is involved, the assessee may himself apply to the Chief Court to require the Commissioner under Section 66 (3) to state the case to it. At present no time is provided in the Regulation within which the assessee has to make such application to the Chief Court. A time limit of 6 months from the date of Commissioner's notice of refusal is proposed to be fixed.

trustee without any such qualification, the Comptroller may make such entries in his books and in any stock certificate issued in connection therewith as he considers reasonably necessary for the purpose of complying with the demand.

(2) Where any transfer deed, power of attorney or other document purporting to be executed by a stock-holder described in the books of the Comptroller as a trustee is produced before him, the Comptroller shall not be concerned to inquire whether the stock-holder is entitled under the terms of the trust to give any such power or to execute such deed or other document, and may act on the transfer deed, power of attorney or document in the same manner as though the stock-holder had not been so described, and whether the stock-holder is or is not described in the transfer deed, power of attorney or document as a trustee, and whether he does or does not purport to execute the transfer deed, power of attorney or document in his capacity as a trustee.

7. RECOGNITION OF OFFICE-HOLDERS.

(1) Where any person is the holder of an office other than a Public Office, the Comptroller may, in the case of any account of Government Stock to be opened and kept with such person either alone or jointly with other persons, describe such person in the books of the Comptroller's Office by the name of his office.

(2) Where any person holding any Government Stock, whether alone or jointly with other persons is the holder of any office other than a Public Office, the Comptroller may, on a proper demand made by that person, or in the case of a joint account by all the stock-holders, close the existing account and open an account with respect to that stock, or alter the existing account, so that it shall become an account under the official description of that person, either alone or jointly with the other stock-holders according to the terms of the demand and the Comptroller may make such entries in his books as he considers reasonably necessary for the purpose of complying with the demand.

(3) Where the office-holders have been recognised under Sub-rule (1) or Sub-rule (2) the personal name of the office holder need not be stated in the accounts and any document relating to the stock concerned may be executed by the person for the time being holding the office described in the account as if his personal name were so stated.

(4) Before acting on any demand purporting to be made or on any document purporting to be executed, in pursuance of this rule by a person as being the holder of any office, the Comptroller may require the production of evidence that such person is the holder for the time being of that office.

8. RECEIPT REQUIRED ON DISCHARGE OF A STOCK CERTIFICATE.

When a stock certificate is presented for discharge, a receipt shall be taken on the certificate itself or a separate receipt shall be given by the party presenting it.

9. RULES RELATING TO PROMISSORY NOTES.

Payment of Interest.—Interest on a Government Promissory Note shall be paid at any District or Taluk Treasury within the State for payment of interest at which the Note has been enfaced but only on the presentation of the Note itself, and on signature by the payee of a receipt in form IV. Such interest may also be made payable at any District Treasury in British India or the Imperial Bank of India Madras, or the Bank of Mysore, Limited, Bangalore.

10. WHEN RECEIPT FOR RENEWAL MAY BE REQUIRED.

The holder of any such note may be required to receipt the same for renewal in any of the following cases, and where such requisition has been made, payment of any further interest on

such note may be refused until the note is received for renewal and actually renewed; namely:—

- (a) If only sufficient room remains on the back of the note for one further endorsement or if any word is written upon the note across any existing endorsement or endorsements;
- (b) If the note is torn or in any way damaged or crowded with writing or unfit, in the opinion of the officer before whom it is produced for payment of interest, for receiving endorsement;
- (c) If any endorsement is not clear and distinct or does not indicate the payee or payees, as the case may be, by name or in the case of office-holders, by office, or is made otherwise than in one of the endorsement cages on the back of the note;
- (d) If the note having been enfaced three times for payment of interest is presented for re-enfacement; and
- (e) If in the opinion of the Comptroller, the title of the person presenting the note for payment of interest is irregular or not fully proved.

11. REPORT TO THE COMPTROLLER OF LOSS OR DESTRUCTION OF PROMISSORY NOTE.

(1) Every application for the issue of a duplicate note in place of a Government Promissory Note which is alleged to have been lost or destroyed, either wholly or in part, shall be addressed to the Comptroller and shall be accompanied by a statement of the following particulars, namely:—

(a) particulars of the note according to the following form:—

Promissory Note for Rs. No. (—)
of the per cent
loan of.

- (b) the last half-year for which interest has been paid;
- (c) the person to whom such interest was paid;
- (d) the person in whose name the note was issued (if known);
- (e) particulars of coupons attached (if any);
- (f) the place for payment of interest at which the note was for the time being enfaced;
- (g) the circumstances attending the loss or destruction;
- (h) whether the loss was reported to the police.

Such letter shall be accompanied by—

- (2) (a) the Post Office registration receipt for the letter containing the note, if the same was lost in transmission by registered post;
- (b) a copy of the police report, if the loss was reported to the police;
- (c) a letter signed by the Officer of the Treasury or Bank, where interest was last paid, certifying the last payment of interest made on the note and to whom it was made;
- (d) if the applicant is not the last registered holder, an affidavit sworn before a Magistrate testifying that the applicant was the last legal holder of the promissory note, and all documentary evidence necessary to trace back the title to the last registered holder; and
- (e) any portions or fragments which may remain of the lost or destroyed note.

(3) A duplicate of the letter to the Comptroller, but not of its enclosures, shall also be sent to the treasury where interest is payable.

12. NOTIFICATION IN GAZETTE.

The loss or destruction of a Government Promissory Note or portion of a Government Promissory Note shall be further notified by the applicant in three successive issues of the *Mysore Gazette* and of the local Official Gazette, if any, of the place where the loss or destruction occurred. Such notification shall be in the following form or as nearly in such form as circumstances permit:—

"Lost" (or "Destroyed" as the case may be).

The Mysore Government Promissory Note No. _____ of _____ for Rs. _____ the per cent loan of _____ originally standing in the name of _____ and last endorsed to _____ the

proprietor, by whom it was never endorsed to any other person, having been lost (or destroyed) notice is hereby given that payment of the above note and the interest thereupon has been stopped by the Comptroller to the Government of His Highness the Maharaja of Mysore and that application is about to be made for the issue of a duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the above-mentioned security.

Name of person notifying _____

Residence _____

13. After the publication of the last notification prescribed in Rule 12, the Comptroller shall if he is satisfied of the loss or destruction of the note and of the justice of the claim of the applicant, cause the particulars of the note to be included in a list such as is referred to in sub-section (3) of Section 9 of the Regulation, and

Issue of duplicate note and taking of indemnity.

(1) if only a portion of the note has been lost or destroyed, and if a portion of the note sufficient for its identification has been produced, issue to the applicant, on the execution of an indemnity bond such as is hereinafter mentioned a duplicate note in place of that of which a portion has been so lost or destroyed, six months after the date of the publication of the said list;

(2) if no portion or no sufficient portion of the note so lost or destroyed has been produced on the execution of an indemnity bond such as is hereinafter mentioned:—

(a) pay to the applicant, two years after the publication of the said list, the interest in respect of the note so lost or destroyed pending the issue of a duplicate note, and

(b) issue to the applicant a duplicate note in place of the note so lost or destroyed six years after the date of publication of the said list, provided that, if the date on which the note is due for repayment falls earlier than the date on which the said period of six years expires, the Comptroller shall within six weeks of the former date, invest the principal amount due on the note in the Mysore Government Savings Bank, and shall repay this amount, together with any interest which may have accrued thereon in such bank, to the applicant at the time when a duplicate note would otherwise have been issued.

14. A provisional order passed under sub-rule (2) of Rule 13 shall, on the expiry of the six years referred to therein, become final; provided that the Comptroller may at any time prior to the issue of a duplicate note, if he finds sufficient reason, alter or cancel any such order; and may also direct that the interval before the issue of a duplicate note shall be extended by such period not exceeding six years, as he may think fit.

Alteration of order, etc.

15. INDEMNITY BONDS.

(a) *Indemnity Bonds*.—When executed under sub-rule (2) (a) of Rule 13 shall be for twice the amount of the interest involved, that is to say, twice the amount of all back

interest accrued due on the note *plus* twice the amount of all interest to accrue due thereon during the period which will have to elapse before the issue of a duplicate note can be made, and shall ordinarily be taken as nearly as may be in Form V.

(b) in all other cases shall be for twice the face value of the note *plus* twice the amount of interest calculated in accordance with clause (a) and shall be as nearly as may be in Form VI.

(2) The Comptroller may direct that such indemnity bond shall also be executed by such number of sureties not exceeding two as he may think fit, or that the applicant shall furnish collateral security in the shape of Government securities to be deposited with him for such amount and period as he may think fit.

16. GENERAL.

(1) *Publication of list.*—The list referred to in Rule 13 shall be published half-yearly in the *Mysore Gazette*, in the months of January and July or as soon afterwards as may be convenient.

(2) All notes in respect of which an order has been passed under Rule 13 shall be included in the first list published next after the passing of such order and thereafter such notes shall be included in every succeeding list until the expiration of six years from the date of first publication.

(3) The list shall contain the following particulars regarding each note included therein, namely, the name of the loan, the number of the note, its value, the name of the person to whom it was issued, the date from which it bears interest, the name of the applicant for a duplicate, the number and date of the order passed by the Comptroller for payment of interest or issue of a duplicate and the date of publication of the list in which the note was first included.

17. FORM OF RECEIPT OF RENEWAL, CONSOLIDATION, ETC.

The Comptroller may, on the application of the holder,

(a) renew, sub-divide, or consolidate a Government promissory note or notes, provided that the note or notes has or have been receipted in Forms VII, VIII or IX as the case may be, or

(b) convert the note or notes into a stock certificate, or certificates provided that the note or notes is or are discharged for conversion in the Form No. X or XI as the case may be.

18. PROVISIO FOR RENEWAL OF PROMISSORY NOTES HELD BY MANAGING MEMBER OF HINDU JOINT FAMILY SUBJECT TO MITAKSHARA LAW.

The certificate required under the proviso to Section 11 of the Regulation shall be a certificate signed by the District Magistrate after such enquiry (if any), as may in his opinion be necessary to determine the matters in question referred to therein.

Note.—1. The proceedings of the District Magistrate or any other Magistrate under this rule will be deemed to be judicial proceedings.

2. In cases where the value of the pro-notes is below Rs. 1,500 the District Magistrate may himself record or have recorded the whole or any part of such evidence as the parties may produce, but the certificate in the prescribed form shall be signed by the District Magistrate only.

19. PRESCRIBED OFFICER IN CASE OF DISPUTE AS TO TITLE.

(1) The Comptroller shall exercise the powers and perform the duties referred to in Section 12 of the Regulation.

(2) Any declaration made under clause (c) of sub-section (1) of that section shall be published in three successive issues of *Mysore Gazette*, as soon as possible after the date on which the declaration is made.

20. RECEIPT REQUIRED ON DISCHARGE OF A PROMISSORY NOTE.

When a promissory note is presented for discharge, a receipt shall be taken on the note.

21. FEES.

The following fees shall be paid in respect of applications under Sections 9, 11 and 14 of the Regulation, namely:—

For each renewed, converted, consolidated or sub-divided or duplicate security 4 annas per cent if the new security does not exceed in amount Rs. 400 and Re. 1 if the new security exceeds that sum.

22. INDEMNITY BONDS.

An indemnity bond taken on the issue of a renewed, converted, consolidated, or sub-divided security shall be, as nearly as may be, in form XII and shall be for twice the amount of the security or securities, as the case may be, with two sureties.

SPECIAL PROCEDURE IN CERTAIN CASES.

23. GOVERNMENT SECURITIES HELD BY MINOR OR LUNATIC.

(1) When a Government security stands in the name of or is held by a minor or lunatic who is incapable of managing his affairs, interest or the capital sum payable on the maturity of the loan may, where, in the case of interest payable, the nominal value of the security, or in other cases the sum payable does not exceed five thousand rupees, be paid to the father or if he be dead, to the mother of such person, on the Comptroller being satisfied as to the identity of the father, or mother as the case may be.

(2) If such payment be made at a place other than that at which such minor or lunatic and his father or mother ordinarily reside, payment may be made on production of a certificate of identity signed by a stipendiary magistrate.

(3) When an applicant for payment is neither the father nor the mother of the minor or lunatic and when the value of the Securities standing in the name of such person does not exceed Rs. 2,000 payment may be made on production of a certificate by the District Magistrate to the effect that the applicant is the actual guardian of such person. In cases coming under this sub-rule an indemnity bond with or without sureties may be required before payment is made.

(4) If the value of the securities standing in the name of a minor or lunatic exceeds Rs. 2,000 payment shall not be made unless and until the applicant for payment shall have produced evidence to the satisfaction of the Comptroller that he is the legal guardian of such person.

24. SMALL HOLDINGS OF DECEASED PERSONS.

The Comptroller may determine the person entitled to the security or securities of a deceased person, aggregating not more than Rs. 5,000 and may, in general, exercise the functions and perform the duties referred to in Section 18 of the Regulation.

25. ENDORSEMENTS AND RECEIPTS BY PERSONS UNABLE TO WRITE.

An endorsement or receipt by an illiterate person must be made or acknowledged by his or her left thumb impression which must be attested in the following manner:—

The holder should appear in person:—

(A) (i) If his bond is encased for payment of interest at a Taluk Treasury

(a) before the Amildar of the Taluk

Or
(b) before the Sheristadar of the Taluk as Officer in charge of the Taluk Treasury if the Amildar is absent from headquarters.

- Or
(c) before the Deputy Amildar of the sub-taluk in whose jurisdiction the holder resides,
(ii) If his bond is enfaced for payment of interest at a District Treasury or the State Huzur Treasury, before the officer in charge of such Treasury

Or
(B) Before the Assistant Commissioner in charge of the sub-division at one of the treasuries at which the bond is enfaced for payment of interest.

Or
(C) Before the Special Magistrate at one of the treasuries in whose jurisdiction the bond is enfaced for payment of interest.

and affix his or her thumb impression before such officers.

(1) If the holder is personally known to the officer specified above, the latter should attest the genuineness of the thumb impression as under below the endorsement or receipt of the holder:—

The above endorsement or receipt is that of the holder who is known to me.

Signature.....
Designation.....
Station.....
Date.....

(2) If the holder is not known personally to the attesting officer, the genuineness of the holder's thumb impression should be certified to in the officer's presence by, at least, one respectable witness and the officer should authenticate the examination of the witness in the following form below the holder's endorsement or receipt and the witness' signature.—

Examined on oath or on solemn affirmation before me (here enter the name of the witness).....

Signature.....
Designation.....
Station.....
Date.....

(3) When the holder cannot so appear on account of bodily infirmity or where the holder is a woman not accustomed to appear in public, the genuineness of the holder's thumb impression should be attested by the signature of, at least, one respectable witness who must appear before one of the officers specified above. Such officer should authenticate the examination of the witness as follows, below the holder's endorsement or receipt and the signature of the witness.

Examined on oath or solemn affirmation before me (here enter the name of the witness) as the party could not appear on account of bodily infirmity

in person being a woman not accustomed to appear in public

Signature.....
Designation.....
Station.....
Date.....

The attesting officer will in cases (2) and (3) above make such enquiries as may be necessary to satisfy himself of the identity of the holder—

In all the above cases the attesting officer should satisfy himself that the effect of the receipt or endorsement is fully understood by the holder.

26. APPLICATION FOR INFORMATION.

(1) Any person requiring information regarding Government Security in the custody of the Comptroller may apply to that officer in writing stating the form in which the information is required.

(2) Every such application shall specify with precision the security to which it relates and shall contain a statement of the purpose for which the information is required and of the interest of the applicant in the security.

27. DISPOSAL OF APPLICATION.

The following provisions shall be observed in dealing with applications under Rule 26:

(1) If the application relates to a security which has been renewed, converted, consolidated or sub-divided or asks for inspection from any register or book kept or maintained in the Comptroller's Office the application shall be refused.

(2) In any other case, the Comptroller may, subject to the provisions hereinafter contained, grant a certified copy of any endorsement on a security or of any entry in any register or book maintained by his office relating to any security, on being satisfied that the security in question has stood in the name of the applicant or of a person in whom the applicant has a representative interest and further that the applicant has a *bona fide* interest in the security in respect of which the application is made.

Provided that if the security has been cancelled on payment of the amount due in respect thereof, no copy of any endorsement thereon shall be granted which purports to give a title subsequent to the termination of the applicant's interest in the security.

28. FEES.

(1) Every applicant shall before any information is supplied to him under Rule 26 or Rule 27 pay a fee of rupee one for each security in respect of which any information is supplied and shall execute a bond of indemnity as nearly as may be in Form XIII for twice the value of the Security or Securities involved and the interest payable thereon since the date of issue.

(2) A fee of rupee one shall be paid for each certified copy granted under Rule 27.

THE SCHEDULE.

RULE 2 (d).

Forms.

- I. Form of endorsement for conversion of Stock Certificates into Promissory Notes (Rule 5).
- II. Form of endorsement for consolidation of Stock Certificates (Rule 5).
- III. Form of endorsement for Sub-Division of a Stock Certificate (Rule 5).
- IV. Form of receipt for Interest on Promissory Notes (Rule 9).
- V. Form of Indemnity Bond (Rule 15 a).
- VI. Form of Indemnity Bond (Rule 15 b).
- VII. Form of endorsement for renewal of a Promissory Note (Rule 17 a).
- VIII. Form of endorsement for sub-division of a Promissory Note (Rule 17 a).
- IX. Form of endorsement for consolidation of Promissory Notes. (Rule 17 a).
- X. Form of endorsement for conversion of a Promissory Note into a Stock Certificate or Certificates (Rule 17 b).
- XI. Form of endorsement for conversion of Promissory Notes into a Stock Certificate (Rule 17 b).
- XII. Form of Indemnity Bond (Rule 22).
- XIII. Form of Indemnity Bond (Rule 28).

Form 1.

(See Rule 5.)

Form of endorsement for Conversion of Stock Certificates into Promissory Notes.

Total received (in words).....
Signature.....
(State whether holder or holder's
attorney or administrator.).....

FORM V.

(SEE RULE 15 (a).)

368

KNOW ALL MEN by these presents that we.....

..... (Principal and two sureties with address of each) are held and firmly bound unto the Dewan of Mysore in the sum of rupees of lawful money of British India to be paid to the said Dewan of Mysore his certain attorney successors or assigns for which payment well and truly to be made we bind ourselves our heirs, executors, administrators, representatives and assigns jointly and every two of us bind ourselves our heirs, executors, administrators, representatives and assigns jointly and each of us binds himself his heirs, executors, administrators, representatives and assigns severally firmly by these presents sealed with our respective seals dated this..... day of..... one thousand nine hundred and.....

WHEREAS the above bounden.....

..... (Principal) has caused to be represented

(Here enter the name of the last holder)

to the said Dewan of Mysore that..... was lately and until the loss thereof hereinafter mentioned the legal and rightful holder and still is the owner of and absolutely entitled to the Promissory Notes of the Government of Mysore the number amount and other particulars of which are set forth in the Schedule hereto and that the said Government Promissory Notes ^{have been lost} ~~have been destroyed~~ sometime since.

AND WHEREAS the said.....

(Principal) having applied to the Dewan of Mysore to continue to pay interest upon the said note so alleged to have been ^{lost} ~~destroyed~~ as aforesaid from the date on which interest appears from the books of the Comptroller to have been last paid thereon up to the end of..... the half-year preceding the dated fixed for the issue to the said..... (Principal) of a duplicate of such note and the said Dewan of Mysore has on the aforesaid representation of the said..... (Principal) acceded to the said application for payment of interest as aforesaid on condition of the said.....

(Principal) and two sufficient sureties executing such bond as above written and the said.....

(Sureties) have accordingly as such sureties agreed to execute the said bond with such condition as hereunder is written.

Now the condition of the above written bond is such that if the above bounden.....

..... (Principal and two sureties) their heirs, executors, administrators, representatives and assigns do and shall from time to time if and when the said note so alleged to have been ^{lost} ~~destroyed~~ as aforesaid shall happen to be found or come to his or their or any or either of their possession or power or to the possession or power of any other person in trust for him or them or any of them immediately deliver or cause to be delivered the same to the said Dewan of Mysore in order that a memorandum of all payments of interest which may have been made as aforesaid may be duly endorsed thereon and further in case the original of the said Promissory Note shall have already come or shall hereafter come to the hands of any person or body corporate whomsoever under such circumstances as may entitle the holder thereof to demand payment of the interest thereof from the said Dewan of Mysore his successors or assigns or in case and interest in respect thereof shall at any time hereafter have to be paid or satisfied or

received or taken in payment by the said Dewan of Mysore his successors or assigns or any officer or person on his behalf then and in either of such cases if the said.....

..... (Principal and sureties) their heirs, executors, administrators, representatives and assigns shall and do from time to time repay to the said Dewan of Mysore his successors or assigns the amount of all interest which shall hereafter have to be paid or satisfied or received or taken in payment as aforesaid and also all costs as between attorney and client and all charges losses damages and expenses that shall or may have been incurred by or occasioned to the said Dewan of Mysore his successors or assigns or any of the officers servants or agents of the Government by reason of or consequent upon the Dewan of Mysore continuing to pay interest upon the said note to the said..... as aforesaid and further if the said.....

..... (Principal and two sureties) their heirs, executors, administrators, representatives and assigns shall and do from time to time and at all times hereafter well and sufficiently save defend keep harmless and indemnified the said Dewan of Mysore his successors assigns and the officers servants or agents of the Government and each and every of them of from and against all and all manner of action and actions suit and suits and other legal proceedings costs charges damages and expenses whatsoever which shall or may at any time or times hereafter be brought commenced or sued by any person or body corporate whomsoever and whatsoever against or happen or be occasioned to the said Dewan of Mysore his successors or assigns or any of the officers servants or Agents of the Government for or on account or in respect or by reason of the said Promissory Note so represented to have been..... as aforesaid or interest hereby secured or any part thereof or by reason or in respect of or consequent upon the said Dewan of Mysore continuing to pay interest to the said..... upon the said note as aforesaid of any note or notes which may hereafter by substitution sub-division renewal then the above written bond shall be void and of no effect otherwise the same shall be and remain in full force and virtue.

Signed, sealed and delivered by.....
(Principal in the presence of.....
(witness, occupation and address).....

Signed, sealed and delivered by.....
(1st surety) in the presence of.....
(witness, occupation and address).....

Signed, sealed and delivered by.....
(2nd surety) in the presence of.....
(witness, occupation and address).....

The schedule referred to in the foregoing bond.

N.B.—This bond should be executed before a Magistrate.

FORM VI.

(SEE RULE 15 (b).)

KNOW ALL MEN by these presents that we

..... (Principal and two sureties with address of each) are held firmly bound unto the Dewan of Mysore in the sum of rupees.....
to be paid to the said Dewan of Mysore his certain attorney successors or assigns for which payment well and truly to be made we bind ourselves our heirs, executors, administrators, representatives and assigns jointly and every two of us bind ourselves our heirs, executors, administrators, representatives and assigns jointly

and each of us binds himself his heirs, executors, administrators, representatives and assigns severally firmly by these presents sealed with our respective seals dated this day of one thousand nine hundred and 359

WHEREAS the above bounden.....

(Principal has caused to be represented

(Here enter the name of the last holder)

to the said Dewan of Mysore that was lately and until the loss thereof hereinafter mentioned the legal and rightful holder and still is the owner of and absolutely entitled to the Promissory Notes of the Government of Mysore the number amount and other particulars of which are set forth in the Schedule hereto and that the said Government Promissary

Notes ^{have been lost} _{have been destroyed} Sometime since.

AND WHEREAS the said.....

(Principal) having applied to the Dewan of Mysore for.....

New Note in lieu of the said note so alleged to have been ^{lost} _{destroyed} aforesaid the said Dewan of Mysore has on the aforesaid representation of the said..... (Principal)

accorded to the said application on condition of the said..... (Principal) and two sufficient sureties executing such bond as above written and the said.....

(Sureties) have accordingly as such sureties agreed to execute the said bond with such condition as hereunder is written.

Now the condition of the above written bond is such that if the above bounden.....

(Principal and two sureties) their heirs, executors, administrators, representatives and assigns do and shall from time to time if and when the said note so alleged to have been ^{lost} _{destroyed} as aforesaid shall happen to be found or come to

his or their or any or either of their possession or power or to the possession or power of any other person in trust for him or them or any of them immediately deliver or cause to be delivered the same to the said Dewan of Mysore to be cancelled, destroyed, or otherwise dealt with as may seem meet and further in case the original of the said Promissory Note shall have already come or shall hereafter come to the hands of any person or body corporate whomsoever under such circumstances as may entitle the holder thereof to demand payment of the same or the interest thereof from the said Dewan of Mysore his successors or assigns or in case the said Promissory Note or the principal sum therein mentioned or any interest in respect thereof shall at any time hereafter have to be paid or satisfied or received or taken in payment by the said Dewan of Mysore his successors or assigns or any officer or person on his behalf then and in either of such cases if the said.....

(Principal and sureties) their heirs, executor, administrators, representatives and assigns shall and do from time to time repay to the said Dewan of Mysore his successors or assigns the amount of the said Promissory Note which shall have come or shall come to the hands of such person or body corporate as aforesaid or which shall hereafter have to be paid or satisfied or received or taken in payment as aforesaid together with all interest which the Government of Mysore shall have paid thereon and also all costs as between attorney and client and all charges losses damages and expenses that shall or may have been incurred by or occasioned to the said Dewan of Mysore his successors or assigns or any of the officers servants or Agents of the Government by reason of or consequent

upon the issuing of the new note aforesaid and further if the said

..... (Principal and two sureties) their heirs, executors, administrators, representatives and assigns shall and do from time to time and at all times hereafter well and sufficiently save defend keep harmless and indemnified the said Dewan of Mysore his successors assigns and the officers servants or agents of the Government and each and every of them of from and against all and all manner of action and actions suit and suits and other legal proceedings costs charges damages and expenses whatsoever which shall or may at any time or times hereafter be brought commenced or sued by any person or body corporate whomsoever or whatsoever against or happen or be occasioned to the said Dewan of Mysore his successors or assigns or any of the officers servants or agents of the Government for or on account or in respect or by reason of the said Promissory Note so represented to have been as aforesaid or the principal or interest thereby secured or any part thereof or by reason or in respect of or consequent upon the issuing of new note as aforesaid or of any note or notes which may hereafter by substitution sub-division renewal or otherwise represent the said Promissory Note or the new note so issued as aforesaid then the above written bond shall be void and of no effect otherwise the same shall be and remain in full force and virtue.

Signed, sealed and delivered by
(Principal in the presence of

(witness, occupation and address).

Signed, sealed and delivered by
(1st surety) in the presence of

(witness, occupation and address).

Signed, sealed and delivered by
(2nd surety) in the presence of

(witness, occupation and address).

The Schedule referred to in the foregoing bond.

FORM VII.

(SEE RULE 17 (a).)

Form of Endorsement for renewal of a Promissory Note.

Received in lieu hereof a renewed note payable to (name of holder) with interest payable at Treasury.
holder

Signature of the
duly authorised representative of
(name of holder.)

FORM VIII.

(SEE RULE 17 (a).)

Form of Endorsement for Sub-Division of a Promissory Note.

Received in lieu hereof notes for Rs.
respectively, payable to (name of holder), with interest payable
at Treasury.
holder

Signature of the
duly authorised representative of
(name of holder.)

FORM IX.

(SEE RULE 17 (a).)

Form of Endorsement for consolidation of Promissory Notes.

Received in lieu hereof a new note payable to (name of holder) for Rs. by consolidation with Promissory

Note or notes Nos. (mentioning the numbers and amounts of the other notes desired to be consolidated with it and specifying the loan) with interest payable at Treasury.

holder

Signature of the

duly authorised representative of
(name of holder)

FORM X.

(SEE RULE 17 (b).)

Form of Endorsement for conversion of a Promissory Note into a stock certificate or certificates.

Received in lieu hereof, a stock certificate (or if more than one is required) stock certificates for Rs. respectively payable to (name of holder), with interest payable at Treasury.

holder

Signature of the

duly authorised representative of
(name of holder)

FORM XI.

[(SEE RULE 17 (b).)]

Form of Endorsement for conversion of Promissory Notes into a stock certificate.

Received in lieu hereof a stock certificate payable to (name of holder) for Rs. by consolidation with Promissory Note or notes Nos. (mentioning the numbers and amounts of the other notes desired to be converted with it and specifying the loan) with interest payable at Treasury.

holder

Signature of the

duly authorised representative of
(name of holder)

FORM XII.

(SEE RULE 22.)

KNOW ALL MEN BY THESE PRESENTS THAT WE

The obliger and his sureties are the parties.

..... are held and firmly bound to the Dewan of Mysore in the sum of Rupees to be paid to the said Dewan or to his assigns, for which payment to be well and truly made, we bind ourselves and each of us our and each of our executors, administrators and personal representatives and each of them jointly and severally by these presents: Dated this day of

WHEREAS a certain Promissory Note Promissory Notes or security of the Government of Mysore, No. of the per cent loan of for Rs. dated the day of were drawn for and on behalf of the Dewan of Mysore, under the authority of the Government of Mysore in favour of one

AND WHEREAS the said has applied to the Comptroller to renew the said Promissory Note or security in favour and in proper name which the Dewan has consented and agreed to do on the said

..... with two good and sufficient sureties entering into and executing the above written bond or obligation, subject nevertheless to the condition hereunder written, AND WHEREAS

the above bounden
 at the request of the said have
 agreed to become sureties for
 and to join with in
 executing the above written bond or obligation.

NOW the condition of the above written bond or obligation
 is such that if the above bounden

..... and each of them, their and each of their
 executors, administrators or legal personal representatives or any
 or either of them shall from time to time and at all times hereafter
 well and effectually save defend keep harmless and indemnified
 the Government of Mysore and the said Dewan and their lands,
 tenements, goods, chattels and effect of from and against the
 issue of the renewed note or security of the Government
 of Mysore No. of the per cent loan of for
 Rupees dated this day of and
 standing in the name of
 and also from the payment of all interest which has accrued due
 thereon and shall from time to time hereafter accrue due thereon
 and also of from and against all and all manner of actions, suits,
 claims and demands, whatsoever which may be instituted com-
 menced or prosecuted or made upon or against the Government
 of Mysore and the said Dewan by any person or persons whom-
 soever being or claiming to be entitled thereto or for or on
 account or under colour of the said Promissory Note or security
 or of such renewed note or security as aforesaid or the
 interest now due and from time to time hereafter accruing due
 thereon respectively and of from and against all loss, costs, charges
 and expenses whatsoever which the Government of Mysore and
 the said Dewan shall sustain incur or be put to by reason or for
 or on account or under colour of the renewal of such Promissory
 Note or security or for or on account or under colour of
 the non-payment of such Promissory Note or security or of
 the interest now due or hereafter to accrue due thereon to any
 person or persons being or claiming to be entitled there-
 to or for or on account or by reason of these presents then the
 above written Bond or Obligation shall be void and of no effect
 but otherwise the same shall remain in full force and virtue.

SIGNED, SEALED AND DELIVERED.

Signature and Address of Principal.

Signature and Address of Sureties.

Witness.

1.

2.

Executed in my presence.

Magistrate.

Seal of Magistrate.

FORM XIII.

(SEE RULE 28.)

KNOW ALL MEN BY THESE PRESENTS THAT ^IWE

..... ^{am}are held and firmly bound unto the Dewan
 of Mysore in the sum of Rupees to be paid to the
 said Dewan of Mysore his certain attorney successors or assigns
 for which payment well and truly to be made ^IWE bind ^{myself}ourselves
^{my}our heirs, executors, administrators, and representatives (jointly
 and every two of us bind ourselves our heirs, executors, adminis-
 trators and representatives jointly and each of us binds himself her-
 self his and her heirs, executors, administrators and representatives
 severally) firmly by these presents sealed with ^{my}our respective seal
 (s) dated this day of ONE THOUSAND NINE
 HUNDRED AND

WHEREAS the above bounden.....
claims to be entitled (here state in what
 capacity claim to the notes is made) to the several
 Government Promissory Notes specified and set forth in the
 schedule hereunder written and has caused to be represented to
 the said Dewan of Mysore that the said Government Promissory
 Notes have been (Here set out representation made concerning
 the notes).

AND WHEREAS the said.....
 has
 have applied to the said Dewan of Mysore for an inspection
 of the said notes and also for all other information and particu-
 lars respecting the said notes and whereas the Dewan of Mysore
 has agreed to give inspection of the said notes and to afford
 to the said.....all information and particulars
 affecting the said notes on condition of the said.....
 entering into and executing such bond as above written with
 such condition as hereunder is written.

NOW the condition of the above written bond or obligation
 is such that if the said.....
 heirs, executors, administrators and representatives shall not and
 will not at any time hereafter sue the said Dewan of Mysore his
 successors in office or assigns or any agent employed by or officer
 or servant of the Government for or in respect of the said notes
 or the renewal or sub-division thereof or for the recovery of the
 value thereto or of any interest thereof or of anything done by
 the said Dewan of Mysore or his agent or servants in relation
 thereto and also shall and will save harmless and keep indemnified
 the said Dewan of Mysore his successors in office or assigns
 or any agents employed by or officer or servant of the Govern-
 ment against all claims, demands or proceedings that may be
 made or instituted upon or against them or any of them by any per-
 son or persons whomsoever in consequence of the Dewan of Mysore
 giving inspection of the said notes or affording to the said.....
 information and particulars affecting the said notes
 then the above written bond shall be void and of no effect other-
 wise the same shall be and remain in full force and virtue.

Signed, sealed and delivered

by

In presence of

Witness

Occupation and address

The schedule referred to in the foregoing bond.

No. P. 3987-8—Ec. 58-25-4, dated 19th January 1926.

Under Sections 17 (Cl. F) and 18 (a) of the Mysore Excise Regulation, V of 1
 amended from time to time and in exercise of all other powers enabling them in this
 the Government of His Highness the Maharaja of Mysore are pleased to direct with
 from 1st July 1926 that, in Notification No. R. 4199—Ex. 89-20-10, dated 21st Februa
 "Bowringpet Taluk" be excluded from the list of areas where the higher rate of
 Rs. 6-8-0 for gallon of arrack 35° U. P. should prevail and included in the list
 where duty at Rs. 5-8-0 per gallon of arrack of 35° U. P. should be levied.

By Order

B. SRINIVASA IYENGAR,
 Secretary to Government,
 Revenue Department.